

Michael Bourne

Curriculum Vitae

John Molson School of Business, Concordia University
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Education

- 2014** **Doctor of Philosophy (Ph.D.)**
Accounting, Alberta School of Business, University of Alberta
Dissertation: *Towards a Multidimensional Model of Power: The IASB and IFRS 3*
Supervisor: Professor David Cooper
- 2006** **Master of Business Administration (M.B.A.)**
Management, Alberta School of Business, University of Alberta
- 2002** **Bachelor of Management with distinction (B.Mgmt.)**
Accounting, Faculty of Management, University of Lethbridge

Research Interests

My research interests turn on the social and organizational contexts of financial accounting. My dissertation focuses on how the IASB as an expert body mediates both the development and transmission of IFRS to preparers and users. The empirical work is based on a content analysis of regulatory texts related to IFRS 3. Beyond my dissertation, my research interests concern accounting regulation and standard setting, the sociology of the accountancy profession, and the debates about financial accounting, such as the use of fair values in financial reporting and approaches to consolidated financial statements. I seek to locate accounting in its institutional context by drawing on a number of methodological approaches, including social network theory, semiotics, and discourse analysis.

Teaching Interests

I am interested in teaching introductory- to advanced-level courses in financial accounting, managerial accounting and accounting theory.

Monograph

Bourne, M. (2014). *Towards a Multidimensional Model of Power: The IASB and IFRS 3* (Unpublished doctoral dissertation). University of Alberta, Edmonton, Canada.

Working Papers

- (1) *Specialist tacit knowledge: The IASB's amendment of IFRS 3* (with David Cooper) (target journal: Journal of Accounting Research)
- (2) *The role of the secretariat at the IASB* (with David Cooper) (target journal: Accounting, Organizations and Society)
- (3) *Towards a Multidimensional Model of Power: The IASB and IFRS 3* (target journal: Contemporary Accounting Research)
- (4) *(Re)Legitimizing transnational accounting standard setting: Taking pluralism seriously* (with David Cooper) (target journal: The Accounting, Auditing & Accountability Journal)
- (5) *A political economy of the convergence project* (with Rob Aitken) (target journal: Review of International Political Economy)

Conference Presentations

- (1) Bourne, M., and Cooper, D. (2015). (Re)Legitimizing Transnational Accounting Standard Setting: Taking Pluralism Seriously. *Interdisciplinary Perspectives on Accounting Conference*. Stockholm Business School, Stockholm, Sweden.
- (2) Bourne, M. (2015). (Re)Legitimizing Transnational Accounting Standard Setting: Taking Pluralism Seriously. *Recruitment Research Seminar Series*. John Molson School of Business, Concordia University. Montreal, Quebec.
- (3) Bourne, M. (2015). (Re)Legitimizing Transnational Accounting Standard Setting: Taking Pluralism Seriously. *Recruitment Research Seminar Series*. Beedie School of Business, Simon Fraser University. Burnaby, British Columbia.
- (4) Bourne, M. (2014). Towards a Multidimensional Model of Power: The IASB and IFRS 3. *Recruitment Research Seminar Series*. The Telfer School of Management, University of Ottawa. Ottawa, Canada.
- (5) Bourne, M. (2012). Towards a Multidimensional Model of Power: Independent Expert Standard Setting. *Interdisciplinary Perspectives on Accounting Conference*. Cardiff Business School, Cardiff, Wales.
- (6) Bourne, M. (2012). Towards a Multidimensional Model of Power: Expertise and International Accounting Standard Setting. *Recruitment Seminar Series*. Ivey Business School, Western University. London, Canada.
- (7) Bourne, M. (2011). The Organizational Basis of Standard Setting at the IASB. *Critical Perspectives on Accounting Conference, Emerging Scholars Colloquium*. Clearwater, U.S.A.
- (8) Bourne, M. (2009). The IASB and IFRS 3: A ‘Garbage Can’ Perspective of the Decision Process. *Interdisciplinary Perspectives on Accounting Conference, Emerging Scholars Colloquium*. Innsbruck University School of Management, Innsbruck, Austria.
- (9) Bourne, M. (2009). Building Legitimacy: A Comparative Analysis of the Emergence of the PCAOB and the CPAP. *Research Seminar Series*. Graduate School of Economics, Kyoto University. Kyoto, Japan.
- (10) Bourne, M. (2009). The IASB and IFRS 3: A ‘Garbage Can’ Perspective of the Decision Process. *Research Seminar Series*. Undergraduate School of Economics, Kyoto University. Kyoto, Japan.
- (11) Bourne, M. (2008). Building Legitimacy: A Comparative Analysis of the Emergence of the PCAOB and the CPAP. *Critical Perspectives on Accounting Conference, Emerging Scholars Colloquium*. Baruch College – The City University of New York (CUNY), New York, U.S.A.

Research Experience

- 2006-12 and 2014-15** Research Assistant to Professor David Cooper in the Department of Accounting, Operations and Information Systems, University of Alberta
- 2006** Research Assistant in the Centre for Entrepreneurship and Family Enterprise, University of Alberta
- Research Assistant in the Department of Strategic Management and Organization, University of Alberta

Teaching Experience

- 2015-16** Assistant Professor, ACCO 320: Financial Reporting II, Sec. A, DD and F. (John Molson School of Business.)
- 2015** Teaching Assistant to Professor David Cooper, Accounting 830: Organizational Planning and Control. (Alberta School of Business.)
- 2012-14** Lecturer, 3321k: Financial Fundamentals, Sec. 8. (rating: 5.8/7) (Ivey Business School.)
- 2008-09** Instructor, Accounting 300: Introduction to Accounting, Lec. A1 (rating: 4.3/5) & B1 (rating: 4.6/5).
 - Awarded the Graduate Teaching Award (2009) as best graduate instructor in the School of Business for the year. (Alberta School of Business.)
- 2006-07** Teaching Assistant to Professor Roy Suddaby, Accounting 523: Accounting Information and Internal Decision Making, Lec. B1 & B2. (Alberta School of Business.)

Employment Record

- 2015-** Assistant Professor, John Molson School of Business, Concordia University
 Montreal, Quebec, Canada
- 2014-2015** Research Assistant and Teaching Assistant to Professor David Cooper in the Alberta School of Business, University of Alberta
 Edmonton, Alberta, Canada
- 2012-2014** Lecturer, Ivey Business School, Western University
 London, Ontario, Canada
- 2003-04** Branch Manager and Personal Financial Planner, The Co-operators
 Rimbey, Alberta, Canada and Fairview, Alberta, Canada
- 2002** Junior Auditor, BDO Dunwoody
 Edmonton, Alberta, Canada
- 2001** Volunteer, Canada Revenue Agency – Community Volunteer Income Tax Program
 Edmonton, Alberta, Canada
- 2000** Accounting Technician, ATCO Gas and Pipelines
 Edmonton, Alberta, Canada

Selection of Academic Awards and Honours

- 2006-10** Ph.D. Scholarship, Alberta School of Business
- 2009** International Research Grant awarded by Alberta School of Business to conduct research at Kyoto University for 2 months under the supervision of Professor Sawabe
 Graduate Teaching Award
- 2006-08** Provost Award
- 2004-06** M.B.A. Bursary
- 2005** Graduate Studies Scholarship

Academic Service

- July 9, 2015** Discussant. *Interdisciplinary Perspectives on Accounting Conference*. Stockholm Business School, Sweden.
- *On the IASB's construction of legitimacy – The case of the agenda consultation project* (authors: Pelger and Spieß)
- July 12, 2012** Discussant. *Interdisciplinary Perspectives on Accounting Conference*. Cardiff Business School, Wales.
- *Testing Values: Financialization and the Emergence of Impairment Rules* (authors: Mennicken and Millo)
 - *Accounting for Implementation: International Standards in Accounting* (authors: Eberlein and Richardson)
- July 11, 2011** Discussant. *Critical Perspectives on Accounting Conference*. Clearwater, U.S.A.
- *Translation of IFRS Standards into Local Languages: Understanding Procedures and Problematics of Translation* (author: Kettunen)
- 2011-present** Review submissions to: *Interdisciplinary Perspectives on Accounting*, *Asia Pacific Interdisciplinary Research in Accounting*, and *Critical Perspectives on Accounting*.
- 2009-present** Ad hoc reviewer for *Accounting Organizations and Society* and *Critical Perspectives on Accounting*.

Selection of Academic Certificates and Workshops

- 2012** 1-Week Intensive Case Method Workshop: Teaching With Cases, Ivey Business School, Western University
- 2012** 1-Week Intensive Course on Teaching at the University Level, Western University
- 2011** Business Teaching Development Program, University of Alberta
Ethics and Integrity Training Program, University of Alberta
- 2009** Summer Workshop on Social Network Analysis, LINKS Center for Social Network Analysis, University of Kentucky